

TAXATION.—We are all the more reconciled to the tax on importations, because it falls exclusively on the rich, and with the equal partition of intestates' estates, constitute the best agrarian law. In fact, the poor man in this country who uses nothing but what is made within his own farm or family, or within the United States, pays not a farthing of tax to the general government, but on his salt; and should we go into that manufacture as we ought to do, we will not pay one cent. Our revenues once liberated by the discharge of the public debt, and its surplus applied to canals, roads, schools, etc., and the farmer will see his government supported, his children educated, and the face of his country made a paradise by the contributions of the rich alone, without his being called on to spare a cent from his earnings. The path we are now pursuing leads directly to this end, which we cannot fail to attain unless our administration should fall into unwise hands. (To Dupont de Nemours, 1811. G V., 584.)

TAXATION.—When once a government has assumed its basis, to select and tax special articles from either of the other classes, is double taxation. For example, if the system be established on the basis of income, and its just proportion on that scale has been already drawn from every one, to step into the field of consumption, and tax special articles in that, as • broadcloth or homespun, wine or whisky, a coach or a wagon, is doubly taxing the same article. For that portion of income tax, with which these articles are purchased, having already paid its tax as income, to pay another tax on the thing it purchased is paying twice for the same thing, it is an aggrievance on the citizens who use these articles in exoneration of those who^ do not, contrary to the most sacred of the duties of a government, to do equal and impartial justice to all its citizens. * * * Whether property alone, and the whole of what each citizen possesses, shall be subject to contribution, or only its surplus after satisfying his first wants, or whether the faculties of the "body and mind shall contribute also from their annual earnings, is a question to be decided. But, when decided, and the principle settled, it is to be equally and fairly applied to all. To